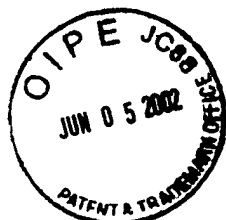


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Attorney Docket No. P02037US (98541.2P3)

DECLARATION

**SOLE/JOINT INVENTOR
ORIGINAL/SUBSTITUTE/CIP**

As a below named inventor, I hereby declare that: my residence, post office address, and citizenship are as stated below next to my name. I believe I am the original, first, and sole inventor (if only one name is listed below) or a joint inventor (if plural inventors are listed below) of the subject matter which is claimed and for which a patent is sought on the invention entitled: "METHOD OF MAKING A TOBACCO PRODUCT" as described in the specification of US Patent Application Serial No. 10/083,671, filed 26 February 2002.

I hereby state that I have reviewed and understand the contents of the above identified specification, including the claims, as amended by any amendment referred to above; that I do not know and do not believe the same was ever known or used in the United States of America before my or our invention thereof, or patented or described in any printed publication in any country before my or our invention thereof or more than one year prior to this application; that the invention has not been patented or made the subject of an inventor's certificate issued before the date of this application in any country foreign to the United States of America on an application filed by me or my legal representative or assigns more than twelve months prior to this application; and that I acknowledge the duty to disclose information of which I am aware which is material to the examination of this application in accordance with Title 37, Code of Federal Regulations § 1.56(a). Such information is material when it is not cumulative to information already of record or being made of record in the application, and

(1) it establishes, by itself or in combination with other information, a prima facie case of unpatentability of a claim; or

(2) it refutes, or is inconsistent with, a position the applicant has taken or may take in:

- (i) opposing an argument of unpatentability relied on by the Office, or
- (ii) asserting an argument of patentability.

I hereby claim priority benefits under Title 35, United States Code §119 or § 365 of any foreign or U.S. provisional application(s) for patent or inventor's certificates, or of any PCT international application listed below and have also identified below any foreign application(s) having a filing date before that of the application(s) on which priority is claimed:

COUNTRY	APPLICATION NUMBER	DATE OF FILING	PRIORITY CLAIMED UNDER 35 USC 119
U.S.	60/357,511	February 15, 2002	X YES <input type="checkbox"/> NO
U.S.	60/318,976	13 September 2001	x YES <input type="checkbox"/> NO

I hereby claim the benefit under Title 35 United States Code § 120 of any United States application(s) or under § 365 any PCT international application designating the US listed below and, insofar as any subject matter of any claim of this application is not disclosed in the prior United States Application or PCT International Application, I acknowledge the duty to disclose material information as defined in Title 37, Code of Federal Regulations § 1.56(a) which occurred between the filing date of the prior application and the filing date of this application: Serial No. 09/944,979, filed August 31, 2001, co-pending U.S. Patent Application Serial No. 09/944,979, filed August 31, 2001, and entitled "Method of Making a Tobacco Product", which is a divisional of co-pending U.S. Patent Application Serial No. 09/456,738, filed December 7, 1999 (now U.S. Patent No. 6,321,755)

I hereby revoke any previous powers of attorney and appoint the following to prosecute this application and transact all business in the Patent and Trademark Office connected therewith:

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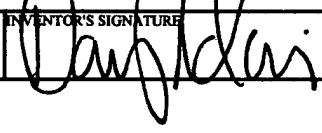
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Please direct all communications to: GARVEY, SMITH, NEHRBASS & DOODY, L.L.C., Three Lakeway Center, Suite 3290, 3838 North Causeway Boulevard, Metairie, LA 70002-1767, Tel.: (504) 835-2000; Fax: (504) 835-2070, e-mail: IPLNO@aol.com, to the attention of: SETH M. NEHRBASS.

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

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POST OFFICE ADDRESS		
FULL NAME OF FOURTH JOINT INVENTOR, IF ANY	INVENTOR'S SIGNATURE	DATE
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